

The Gazette



of India

EXTRAORDINARY

PART II—Section 3—Sub-section (i)

PUBLISHED BY AUTHORITY

No. 97]

NEW DELHI, SUNDAY, JUNE 2, 1963/JYAISTHA 12, 1885

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

New Delhi, the 1st June, 1963

G.S.R. 953.—In exercise of the powers conferred by sub-sections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following rules, namely:—

1. Short title and application.—(1) These rules may be called the Central Sales Tax (Pondicherry) Rules, 1963.

(2) They shall apply to the Union territory of Pondicherry.

2. Definitions.—In these rules, unless the context otherwise requires,—

- (a) 'Act' means the Central Sales Tax Act, 1956 (74 of 1956);
- (b) 'Central Rules' means the Central Sales Tax (Registration and Turn-over) Rules, 1957, as extended to the Union territory of Pondicherry;
- (c) 'Form', except Form 1, Form 2 and Form 3 which are appended to these rules, means a form appended to the Central Rules;
- (d) 'Revenue Officer' means the Chief of the Contributions Department who collects all direct and indirect taxes in the Union territory of Pondicherry.

3. Returns.—A dealer shall submit returns in Form 1.

4. Authority from whom Form C may be obtained, the use, custody and maintenance of records of such forms, etc.—(1) A registered dealer who wishes to purchase goods from another such dealer on payment of tax at the rate applicable under the Act to sales of goods by one registered dealer to another, for the purposes specified in the purchasing dealers' certificate of registration, shall make a declaration in Form C, to be obtained from the Revenue Officer. Before furnishing the declaration in Form C to the selling dealer the purchasing dealer, or any responsible person authorised by him in this behalf, shall fill in all the particulars in that Form and shall also affix his signature therein in the space provided therefor. Thereafter, the counterfoil of the Form C shall be retained by the purchasing dealer and the other two portions marked "Original" and "Duplicate" shall be handed over by him to the selling dealer:

Provided that in no single copy of Form C, more than one transaction of sale shall be covered except where the total amount relating to a transaction is—

- (a) equal to, or less than, rupees five thousand, or
- (b) such other amount as the Revenue Officer may, by general order, notify in the Official Gazette;

Provided further that counterfoils of the Form C shall be maintained by the dealer for a period of five years or for such further period as may be prescribed by the Revenue Officer.

(2) Copies of Form C shall be obtained by a registered dealer to the extent required by him from the Revenue Officer on payment of an amount at the rate of Rs. 2 per 25 copies; and such amount shall be paid in the form of local revenue stamps.

(3) A registered dealer who claims to have made a sale to another registered dealer shall, in respect of such claim, attach to his return in Form 1 the portion marked "Original" of the declaration received by him from the purchasing dealer. The assessing authority may also direct the selling dealer to produce for inspection, the portion of the declaration marked "Duplicate".

(4) No purchasing dealer shall give, nor shall a selling dealer accept, any declaration except in Form C.

(5) All copies of Form C obtained by a registered dealer shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such copy or the loss of Government revenue, if any, resulting directly of the loss, destruction or theft as the said authority may direct.

(6) Every registered dealer to whom copies of Form C are issued shall maintain, in a register in Form 2, a true and complete account of all such copies. If any such copy is lost, destroyed or stolen, the dealer shall report the fact to the Revenue Officer immediately, shall make appropriate entries in the remarks column of the register in Form 2, and take such other steps to issue public notice of the loss, destruction or theft as the said authority may direct.

(7) Any unused copy of Form C remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the Revenue Officer.

(8) No registered dealer to whom any copy of Form C has been issued by the Revenue Officer shall, either directly or through any other person, transfer the same to another person except for the purposes of sub-rule (1).

(9) The copy of Form C in respect of which a report has been received by the Revenue Officer under sub-rule (6) shall cease to be valid for the purpose of sub-rule (1).

(10) The Revenue Officer shall from time to time publish in the Official Gazette the particulars of the copy of Form C in respect of which a report has been received under sub-rule (6).

(11) The Revenue Officer may, by notification, declare that copies of Form C of a particular series, design or colour shall become obsolete or be invalid with effect from such date as may be specified in the notification.

(12) (a) When a notification under sub-rule (11) is published, all registered dealers shall, not later than the date specified therein, surrender to the Revenue Officer all unused copies of the Form referred to in that notification.

(b) Copies of new Form C shall be issued to a dealer only after he has accounted for all the copies of Form C already issued to him.

(13) (a) Where a copy of Form C whether before or after it is filled in is lost and whether such loss occurs while it is in the custody of the purchasing dealer or in transit before it is received by the selling dealer, the purchasing dealer shall furnish in respect of every such copy, an indemnity bond to the authority from whom that copy was obtained, for such sum as the said authority may, having regard to the circumstances of the case, fix.

(b) Where a declaration in Form C received by the selling dealer is lost, whether such loss occurs while it is in his custody or while it is in transit to the authority to whom the selling dealer is required to furnish his return in Form 1, the selling dealer shall furnish in respect of every such declaration in Form C, an indemnity bond to the said authority, for such sum as the said authority may,

having regard to the circumstances of the case, fix and shall also obtain from the purchasing dealer a duplicate copy for it.

(c) The purchasing dealer who issues any duplicate declaration to the selling dealer, shall give the following declaration in red ink, duly signed by him across the page on each of the three portions on the duplicate Form C.

"I hereby declare that this is the duplicate of the declaration in Form C No. _____ signed on _____ and issued to _____ who is a registered dealer of _____ (State) and whose registration certificate number is _____."

5. Use, custody and maintenance, etc. of records of certificate in Form D.—(1) An authorised officer of the Government (other than the Government registered as a dealer under the Act) who purchases goods on behalf of the Government from a dealer shall furnish a certificate in Form D:

Provided that no single certificate shall cover more than one transaction of sale except where the total amount covered by one certificate does not exceed Rs. 5,000.

(2) (a) Before furnishing such certificate, the authorised officer of the Government shall fill in all the required particulars in the certificate, affix his signature therein in the space provided therefor, retain the counterfoil of the certificate and hand over the other two portions in the certificate marked "Original" and "Duplicate" to the selling dealer.

(b) The counterfoil of the certificate in Form D shall be maintained by the authorised officer of the Government for a period of five years or for such further period as may be specified by the Revenue Officer.

(3) (a) A registered dealer who claims to have made a sale to the Government (other than the Government registered as a dealer under the Act), shall in respect of such claim attach to his return in Form 1 the portion marked "Original" in the certificate received by him from the authorised officer of the Government.

(b) The assessing authority may in its discretion require the selling dealer to produce for inspection the portion marked "Duplicate" in the certificate in Form D.

Explanation.—In this rule, "authorised officer of the Government" means an officer authorised under clause (b) of sub-section (4) of section 8 of the Act.

6. Use, custody, maintenance, etc. of records of certificates in Forms EI and EII.—(1) A registered dealer who claims exemption from tax in respect of any subsequent sale referred to in sub-section (2) of section 6 of the Act shall obtain from the registered dealer from whom he purchased the goods, a certificate in Form EI or Form EII for use in the manner specified in sub-rule (2):

Provided that no single certificate shall cover more than one transaction of sale except where the total amount covered by one certificate does not exceed Rs. 5,000.

(2) Form EI shall be used in respect of the sale for which the exemption is claimed where such sale follows immediately the first sale and Form EII shall be used in respect of all other subsequent sales.

(3) For the purpose of sub-rule (1), a registered dealer shall obtain from the Revenue Officer Form EI or Form EII, as the case may be, to the extent required by him and shall maintain in a register in Form 3 a true and complete account of every such certificate.

(4) (a) Before furnishing the certificate referred to in sub-rule (1) to the registered purchasing dealer, the registered selling dealer or any person authorised by him in this behalf shall fill in all the particulars in the certificate, affix his signature therein in the space provided therefor, retain the counterfoil of the certificate and hand over the other two portions in the certificate marked "Original" and "Duplicate" to the registered purchasing dealer.

(b) The counterfoil of such certificate shall be maintained by the registered selling dealer for a period of five years or for such further period as may be specified by the Revenue Officer.

(5) (a) A registered dealer who claims that his subsequent sale to another registered dealer is not taxable under sub-section (2) of section 6 of the Act, shall,

in respect of such claim, attach to his return in Form 1 the portion marked "Original" in the certificate in Form EI or Form EII, as the case may be, received by him from the registered dealer from whom he made the purchase, along with the declaration in Form C obtained from the registered dealer to whom he makes the subsequent sale.

(b) The assessing authority may, require the registered selling dealer to produce for inspection the portion marked "Duplicate" in the certificate in Form EI or Form EII.

(6) No registered dealer shall give, nor shall a registered dealer accept, any certificate except in Form EI or Form EII.

(7) The provisions of sub-rules (5) to (13) of rule 4 in relation to Form C referred to therein shall apply, with such changes as circumstances require also to certificates in Form EI or Form EII.

7. **Application of "Tax on transactions (Turnover tax)".**—Subject to these rules and the Central Rules, the provisions of the "Tax on transactions (Turnover tax)" in force in the Union territory of Pondicherry shall apply *mutatis mutandis* to the publication of lists of registered dealers, the maintenance, production and inspection of accounts, the entry and search of premises, the furnishing of information relating to the business of a dealer and any other matter specified in sub-section (4) of section 13 of the Act.

8. **Penalty.**—A breach of these rules including any provision of the "Tax on transactions (Turnover tax)" referred to in rule 7 shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

FORM I

Form of return under rule 3 of the Central Sales Tax (Pondicherry) Rules, 1963 made under the Central Sales Tax Act, 1956 (74 of 1956).

Return for the period from.....to.....

Registration Mark and No.....

Name of the dealer.....

Status

(Whether individual, Hindu undivided family, association, club, firm, company, guardian or trustee.)

Style of the business.....

Rs. nP.

1. Gross amount received or receivable by the dealer during the period in respect of sales of goods.....

Deduct—

	Rs.	nP.
(i) Sales of goods outside the State (as defined in section 4 of the Act)	}	}
(ii) Sales of goods in course of exports outside India (as defined in section 5 of the Act)		

2. Balance—Turnover on inter-State sales and sales within the State

Deduct—Turnover on sales within the State

3. Balance—Turnover on inter-State sales.....
deduct—

- (i) Cost of freight, delivery or installation
when such cost is separately charged Rs. nP.
- (ii) Sale price of goods returned by the pur-
chaser within a period of three months
from the date of delivery

4. Balance—Total turnover on inter-State sales.....

Deduct—subsequent sales not taxable under section 6(2) of the Act.....

5. Balance—Total taxable turnover of inter-State sales.....

6. Goodswise break-up of above.....

A. Declared goods—

- (i) sold to registered dealers on prescribed
declaration (*vide* declaration attached)
- (ii) sold otherwise

B. Other goods—

- (i) sold to registered dealers on prescribed
declaration (*vide* declaration attached)
- (ii) sold otherwise

TOTAL

7. (i) Taxable at % Rs. on which tax amounts to Rs... ..

(ii) Taxable at % Rs. on which tax amounts to Rs.....

(iii) Taxable at % Rs. on which tax amounts to Rs.....

(iv) Taxable at % Rs. on which tax amounts to Rs.....

(v) Taxable at % Rs. on which tax amounts to Rs.....

(vi) Taxable at % Rs. on which tax amounts to Rs.....

8. Total tax payable on Rs..... amounts to Rs.....

9. Tax paid, if any, by means of Treasury challan/
M.O. No. datedRs. nP.....

10. Balance due/excess paid, if any.....Rs. nP.....

1. I, enclose with this return the original copy of each of the declaration received by me in respect of sales made to registered dealers, together with a signed list of such declarations.

2. I, declare that the statements made and particulars furnished in and with this return are true and complete.

Place.....

Signature.....

Date.....

Status.....

ACKNOWLEDGEMENT

Received from....., a dealer possessing Registration Certificate No..... a return of sales tax payable by him for the period from..... to..... with enclosures mentioned therein.

Place.....

Receiving Officer.

Date.....

FORM 2

Register of declaration forms maintained under rule 4(5) of the Central Sales Tax (Pondicherry) Rules, 1963 made under the Central Sales Tax Act, 1956 (74 of 1956).

RECEIPTS

Date of receipt	Authority from whom received	Book No.	Sl. No. to.....	Date of issue	Book No.	Sl. No.	Name and address of seller to whom issued	No. and date of order in respect of which issued.
1	2	3	4	5	6	7	8	9

ISSUES

Description of goods in respect of which issued	Value of the goods	Seller's cash memo/challan No. in reference to which issued	No. and date of railway receipt or other carriers challan for the goods	Surrendered to sales tax authority	Remarks
10	11	12	13	14	15

FORM 3

Register of Certificate in Form EI/EII maintained under rule 6(3) of the Central Sales Tax (Pondicherry) Rules, 1963 made under the Central Sales Tax Act, 1956 (74 of 1956).

RECEIPTS

Date of receipt	Authority from whom received	Book No.	Sl. No. to.....	Date of issue	Book No.	Sl. No.	Name and address of purchasing dealer to whom issued	No. and date of purchaser's order in respect of which issued
1	2	3	4	5	6	7	8	9

ISSUES

Number and date of declaration Form C with name of State	Description of goods in respect of which issued	Value of the goods	Cash memo/challan No. in reference to which issued	No. and date of railway receipt or other carriers challan for the goods	Surrendered to (sales tax authority)	Remarks
10	11	12	13	14	15	16

G.S.R. 954.—In exercise of the powers conferred by sub-section (3) of section 1 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby appoints the 3rd June, 1963, as the date on which the provisions of the said Act shall come into force in the Union territory of Pondicherry.

[No. F. 8(43)-ST/62(2).]

G.S.R. 955.—In exercise of the powers conferred by section 6 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby appoints the 3rd day of July, 1963, as the date with effect from which every dealer in the Union territory of Pondicherry shall be liable to pay tax under the said Act on all sales effected by him in the course of inter-State trade or commerce.

[No. F. 8(43)-ST/62-III.]

G.S.R. 956.—In exercise of the powers conferred by sub-section (1) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby extends the Central Sales Tax (Registration and Turnover) Rules, 1957 to the Union territory of Pondicherry subject to the following modifications, namely:—

In the said rules—

- (1) in clause (a) of sub-rule (1) of rule 3, after the words “a company incorporated under”, the words, figures and brackets “the Indian Companies Act, 1913 (7 of 1913), or under” shall be inserted;
- (2) in sub-rule (3) of rule 4 and in sub-rule (2) of rule 8, for the words “court-fee stamps”, the words “local revenue stamps” shall be substituted.

[No. F. 8(43)-ST/62-VI.]

ORDERS

New Delhi, the 1st June 1963

G.S.R. 957.—In exercise of the powers conferred by sub-section (1) of section 7 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby specifies the persons mentioned in column 3 of the Schedule below as the authorities to whom the dealers in the territories in the Union territory of Pondicherry specified in the corresponding entries in column 2 of the said Schedule shall make application for registration under the said section:

SCHEDULE

Sl. No.	Description of dealer	Description of authority
1	2	3
1	Dealers having a single place of business or more than one place of business in the territory of—	
	(i) Pondicherry	Chief of Contributions Department, Pondicherry.
	(ii) Karikal	Revenue Delegate at Karikal.
	(iii) Mahe	Revenue Delegate at Mahe.
	(iv) Yanam	Revenue Delegate at Yanam.
2	Dealers having no fixed place of business in any of the territories specified in Serial No. (1)	Chief of Contributions Department, Pondicherry.

[No. F. 8(43)-ST/62-IV.]

G.S.R. 958.—In pursuance of clause (b) of sub-section (4) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby specifies, in relation to the Union territory of Pondicherry, the officer duly authorised by the Central Government or the Pondicherry Administration to effect purchases of goods on its behalf as the authorised officer for the purposes of the said clause (b).

[No. F. 8(43)-ST/62-V.]

V. T. DEHEJIA, Secy.